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**Changes to legislation:** Local Government Finance Act 1992, Cross Heading: Reductions for lump sum payment etc. is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 2

#### ADMINISTRATION

##### *Reductions for lump sum payment etc.*

- 6 (1) Regulations under this Schedule may include provision empowering an authority, subject to such conditions as may be prescribed, to accept, in such cases as the authority may determine and in satisfaction of a person's sole liability to pay in respect of a dwelling an amount ("the chargeable amount") in respect of council tax for a financial year, an amount which—
- (a) is determined by the authority; and
  - (b) is payable in a single lump sum; and
  - (c) is less than the authority's estimate of the chargeable amount.
- (2) The regulations may include provision empowering or requiring the authority to make such adjustments (whether by way of an additional sum due to the authority or by way of repayment or credit by the authority or otherwise) as may be prescribed where the chargeable amount is subsequently estimated to be or proves to be greater or less than the amount originally (or last) estimated.
- (3) The regulations may include, as regards a case where persons are jointly and severally liable to pay the chargeable amount, provision equivalent to that included under sub-paragraphs (1) and (2) above subject to any modifications the Secretary of State thinks fit.
- (4) The regulations may include provision that, in a case where an authority has made provision by virtue of any of sub-paragraphs (1) to (3) above, any provision which is included in regulations under this Schedule by virtue of paragraph 2 or 3 above and is prescribed under this sub-paragraph shall not apply.
- 7 (1) Regulations under this Schedule may include provision that where—
- (a) a person has sole liability to pay to an authority a sum on account in respect of council tax;
  - (b) a sum smaller than that sum is paid; and
  - (c) such conditions as may be prescribed are fulfilled;
- the authority may accept the smaller sum in satisfaction of the liability to pay the sum on account.
- (2) The regulations may include provision that—
- (a) for prescribed purposes the sum on account shall be treated as having been paid in full;
  - (b) for other prescribed purposes the fact that only the smaller sum has been paid shall be taken into account.

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- (3) The regulations may include, as regards a case where persons are jointly and severally liable to pay to an authority a sum on account in respect of council tax, provision equivalent to that included under sub-paragraphs (1) and (2) above subject to any modifications the Secretary of State thinks fit.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. The amending S.I. was revoked before ever coming into force by S.I. 2010/1906, reg. 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)